County of Placer, California

Combining Statement of Cash Flows Internal Service Funds For the Fiscal Year Ended June 30, 2007 (amounts expressed in thousands)

Receipts from customers and users		County Services		District Services		Self Insurance		Total	
Receipts from customers and users	Cash Flows from Operating Activities								
Payments of umployers		\$	21,659	\$	6,071	\$	10,705	\$	38,435
Payments of judgements and claims	Payments to suppliers		(12,942)		(1,571)		(4,681)		(19,194)
Cash Flows from Noncapital Financing Activities Section 1,455 Section 1,580 Section 1,	Payments to employees		(6,172)		(3,758)		(1,021)		(10,951)
Cash Flows from Noncapital Financing Activities Increase in advances from other funds - 1,455 - 1,455 Decrease in advances to other funds - (1,580) - (1,580) Change in estimate - self insurance liability - - 154 154 Taxes and aid from other governments 96 - - 96 Transfers in different other governments 560 - 976 1,536 Transfers out (598) (95) (178) (871) Net cash provided by (used in) noncapital financing activities 58 (220) 952 790 Cash Flows from Capital and Related Financing Activities - - - - (2,282) Purchase of capital assets (2,040) (242) - (2,282) Purchase of capital assets -			-				(6,422)		(6,422)
Decrease in advances from other funds	Net cash provided by (used in) operating activities		2,545		742		(1,419)		1,868
Decrease in advances from other funds	Cash Flows from Noncapital Financing Activities								
Decrease in advances to other funds			-		1,455		-		1,455
Change in estimate - self insurance liability	Decrease in advances to other funds		-				-		
Taxes and aid from other governments			-		-		154		
Transfers in			96		·				
Transfers out			560		-		976		1,536
Cash Flows from Capital and Related Financing Activities 58 (220) 952 790 Purchase of capital assets (2,040) (242) - (2,282) Proceeds from sale of capital assets -<			(598)		(95)		(178)		*
Purchase of capital assets (2,040) (242) - (2,282) Proceeds from sale of capital assets - - - - - Capital contributions 97 - - - - Net cash (used in) capital and related financing activities (1,943) (242) - (2,185) Cash Flows from Investing Activities 588 28 2,196 2,812 Net increase in cash and cash equivalents 1,248 308 1,729 3,285 Cash and cash equivalents, beginning of year 10,800 801 38,382 49,983 Cash and cash equivalents, end of year \$ 12,048 \$ 1,109 \$ 40,111 \$ 53,268 Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: (1,04) (1,04) (1,04) (1,04)									
Purchase of capital assets (2,040) (242) - (2,282) Proceeds from sale of capital assets - - - - - Capital contributions 97 - - - - Net cash (used in) capital and related financing activities (1,943) (242) - (2,185) Cash Flows from Investing Activities 588 28 2,196 2,812 Net increase in cash and cash equivalents 1,248 308 1,729 3,285 Cash and cash equivalents, beginning of year 10,800 801 38,382 49,983 Cash and cash equivalents, end of year \$ 12,048 \$ 1,109 \$ 40,111 \$ 53,268 Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) to net cash provided by (used in) operating activities: (1,04) (1,04) (1,04) (1,04)									
Proceeds from sale of capital assets			(2.040)		(242)				(2.292)
Capital contributions 97 - - 97 Net cash (used in) capital and related financing activities (1,943) (242) - 97 Cash Flows from Investing Activities Interest received 588 28 2,196 2,812 Net increase in cash and cash equivalents 1,248 308 1,729 3,285 Cash and cash equivalents, beginning of year 10,800 801 38,382 49,983 Cash and cash equivalents, end of year \$ 12,048 \$ 1,109 \$ 40,111 \$ 53,268 Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) \$ 834 \$ 528 \$ (1,661) \$ (299) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: Image: Provided by (used in) operating activities:			(2,040)		(242)		-		(2,282)
Net cash (used in) capital and related financing activities (1,943) (242) — (2,185) Cash Flows from Investing Activities 588 28 2,196 2,812 Net increase in cash and cash equivalents 1,248 308 1,729 3,285 Cash and cash equivalents, beginning of year 10,800 801 38,382 49,983 Cash and cash equivalents, end of year \$ 12,048 \$ 1,109 \$ 40,111 \$ 53,268 Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) \$ 834 \$ 528 \$ (1,661) \$ (299) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: 1,917 185 - 2,102 Decrease in accounts receivable 9 4 - 13 (Increase) in inventories (28) - - (28) (Increase) in prepaid items (11) - (13) (14) Increase (decrease) in accounts payable and accrued liabilities (237) 26 96 (115) Increase in self-			07		-		-		07
Net increase in cash and cash equivalents	•				(242)		<u> </u>		
Interest received 588 28 2,196 2,812 Net increase in cash and cash equivalents 1,248 308 1,729 3,285 Cash and cash equivalents, beginning of year 10,800 801 38,382 49,983 Cash and cash equivalents, end of year \$ 12,048 1,109 40,111 \$ 53,268 Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) \$ 834 \$ 528 (1,661) 299 Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: Depreciation expense 1,917 185 - 2,102 Decrease in accounts receivable 9 4 - 13 (Increase) in inventories (28) - - (28) (Increase) in prepaid items (1) - (13) (14) Increase (decrease) in accounts payable and accrued liabilities (237) 26 96 (115) Increase in self-insurance liability - - - - 55	Net easif (used iii) capital and related financing activities		(1,943)		(242)			C	(2,163)
Net increase in cash and cash equivalents	Cash Flows from Investing Activities								
Cash and cash equivalents, beginning of year 10,800 801 38,382 49,983 Cash and cash equivalents, end of year \$ 12,048 \$ 1,109 \$ 40,111 \$ 53,268 Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) \$ 834 \$ 528 \$ (1,661) \$ (299) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: \$ 1,917 185 - 2,102 Decrease in accounts receivable 9 4 - 13 (Increase) in inventories (28) - - (28) (Increase) in prepaid items (1) - (13) (14) Increase (decrease) in accounts payable and accrued liabilities (237) 26 96 (115) Increase (decrease) in compensated absences payable 51 (1) 5 55 Increase in self-insurance liability - - - 154 154 Total adjustments 1,711 214 242 2,167	Interest received		588		28		2,196		2,812
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: Depreciation expense Decrease in accounts receivable Olincrease) in inventories (Increase) in prepaid items (Increase) in prepaid items Increase (decrease) in accounts payable and accrued liabilities Increase (decrease) in compensated absences payable Increase in self-insurance liability Total adjustments \$ 12,048	Net increase in cash and cash equivalents		1,248		308		1,729		3,285
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: Operating income (loss) \$ 834 \$ 528 \$ (1,661) \$ (299) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: \$ 1,917 185 - 2,102 Decrease in accounts receivable 9 4 - 13 (Increase) in inventories (28) - - (28) (Increase) in prepaid items (1) - (13) (14) Increase (decrease) in accounts payable and accrued liabilities (237) 26 96 (115) Increase (decrease) in compensated absences payable 51 (1) 5 55 Increase in self-insurance liability - - 154 154 Total adjustments 1,711 214 242 2,167	Cash and cash equivalents, beginning of year		10,800		801		38,382		49,983
(used in) operating activities: \$ 834 \$ 528 \$ (1,661) \$ (299) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: Depreciation expense 1,917 185 - 2,102 Decrease in accounts receivable 9 4 - 13 (Increase) in inventories (28) - - - (28) (Increase) in prepaid items (1) - (13) (14) Increase (decrease) in accounts payable and accrued liabilities (237) 26 96 (115) Increase in self-insurance liability - - 154 154 Total adjustments 1,711 214 242 2,167	Cash and cash equivalents, end of year	\$	12,048	\$	1,109	\$	40,111	\$	53,268
Operating income (loss) \$ 834 \$ 528 \$ (1,661) \$ (299) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:									
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: Depreciation expense 1,917 185 - 2,102 Decrease in accounts receivable 9 4 - 13 (Increase) in inventories (28) - - (28) (Increase) in prepaid items (1) - (13) (14) Increase (decrease) in accounts payable and accrued liabilities (237) 26 96 (115) Increase (decrease) in compensated absences payable 51 (1) 5 55 Increase in self-insurance liability - - 154 154 Total adjustments 1,711 214 242 2,167		e	924	C	529	¢	(1.661)	•	(200)
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Increase (decrease) in compensated absences payable 51 (1) 5 55 Increase in self-insurance liability - - 154 154 Total adjustments 1,711 214 242 2,167					26				
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